

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
JOANN INC., et al. ¹)	Case No. 25-10068 (CTG)
)	
Debtors.)	(Jointly Administered)
)	

AFFIDAVIT OF SERVICE

I, Nelson Crespin, depose and say that I am employed by Kroll Restructuring Administration LLC (“**Kroll**”), the claims and noticing agent for the Reorganized Debtor in the above-captioned chapter 11 case.

On February 18, 2025, at my direction and under my supervision, employees of Kroll caused the following documents to be served via First Class Mail on the (1) Core/2002 Service List attached hereto as **Exhibit A**; (2) Banks Service List attached hereto as **Exhibit B**:

- Order (1) Approving Bidding Procedures, (II) Scheduling Certain Dates and Deadlines with Respect Thereto, (III) Approving the Form and Manner of Notice Thereof, (IV) Approving the Stalking Horse Agreement, (V) Establishing Notice and Procedures for the Assumption and Assignment of Assumed Contracts and Leases, (VI) Authorizing the Assumption and Assignment of Assumed Contracts and Leases, (VII) Approving the Sale of Assets, and (VIII) Granting Related Relief [Docket No. 446] (the “**Auction for the Sale of the Debtors’ Assets**”)
- Notice of Hearing [Docket No. 447]
- Notice Of Auction for the Sale of the Debtors’ Assets [Docket No. 448] (the “**Auction for the Sale of the Debtors’ Assets**”)
- Bidding Procedures [Docket No. 449] (the “**Bidding Procedures**”)

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: JOANN Inc. (5540); Needle Holdings LLC (3814); Jo-Ann Stores, LLC (0629); Creative Tech Solutions LLC (6734); Creativebug, LLC (3208); WeaveUp, Inc. (5633); JAS Aviation, LLC (9570); joann.com, LLC (1594); JOANN Ditto Holdings Inc. (9652); JOANN Holdings 1, LLC (9030); JOANN Holdings 2, LLC (6408); and Jo-Ann Stores Support Center, Inc. (5027). The Debtors’ mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

On February 18, 2025, at my direction and under my supervision, employees of Kroll caused the Auction for the Sale of the Debtors' Assets, Auction for the Sale of the Debtors' Assets and Bidding Procedures to be served via First Class Mail on the Bidders Service List attached hereto as **Exhibit C**.

Dated: February 26, 2025

/s/ Engels Medina
Engels Medina

State of New York
County of New York

Subscribed and sworn (or affirmed) to me on February 26, 2025, by Engels Medina, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ OLEG BITMAN
Notary Public, State of New York
No. 01BI6339574
Qualified in New York County
Commission Expires April 4, 2028

Exhibit A

Exhibit A

Core/2002 Service List
 Served via First Class Mail

DESCRIPTION	NAME	ADDRESS
TOP 30 LARGEST UNSECURED CREDITOR	AB EXPORTS	ATTN: HAMMAD HASSAN, GENERAL MANAGER LASANI PULLI, NEAR KHAYABAN GARDENS SERGODHA ROAD FAISALABAD, PUNJAB 38000 PAKISTAN
TOP 30 LARGEST UNSECURED CREDITOR, COMMITTEE OF UNSECURED CREDITORS	ADVANTUS CORP	ATTN: KEVIN CARPENTER, PRESIDENT 12276 SAN JOSE BLVD. BUILDING 618 JACKSONVILLE FL 32223
TOP 30 LARGEST UNSECURED CREDITOR	AMERICAN CRAFTS	ATTN: WAYNE MITCHELL, CHIEF EXECUTIVE OFFICER 588 W 400 S SUITE 300 LINDON UT 84042
COUNSEL TO WILMINGTON SAVINGS FUND SOCIETY, FSB, AS PREPETITION TERM LOAN AGENT	ARENTFOX SCHIFF LLP	ATTN: JEFFREY R. GLEIT, BRETT D. GOODMAN 1301 AVENUE OF THE AMERICAS 42ND FLOOR NEW YORK NY 10019
COUNSEL TO THE PREPETITION TERM LOAN AGENT	ARENTFOX SCHIFF LLP	ATTN: JONATHAN BAGG 1717 K STREET NW WASHINGTON DC 20006
COUNSEL TO WILMINGTON SAVINGS FUND SOCIETY, FSB, AS PREPETITION TERM LOAN AGENT	ARENTFOX SCHIFF LLP	ATTN: MATTHEW R. BENTLEY 233 SOUTH WACKER DRIVE SUITE 7100 CHICAGO IL 60606

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DESCRIPTION	NAME	ADDRESS
TOP 30 LARGEST UNSECURED CREDITOR	AROMA BAY CANDLES CO	ATTN: ELLEN MA, HEAD OF SALES TIEU TRA/ RESIDENT GROUP 6 HUNG DAO- DUONG KINH- HAI PHONG HAIPHONG 18000 VIETNAM
TOP 30 LARGEST UNSECURED CREDITOR, COMMITTEE OF UNSECURED CREDITORS	BROTHER INTERNATIONAL CORPORATION	ATTN: MIKE LYNCH, VICE PRESIDENT AND GENERAL COUNSEL, KELLY A. HARTMAN 200 CROSSING BLVD. BRIDGEWATER NJ 08807-0911
TOP 30 LARGEST UNSECURED CREDITOR	CHANGSHU WINWAY TEXTILE CO LTD	ATTN: DAVID WANG, GENERAL MANAGER BUILDING A, GULI TOWN 4/F, 10# FUCHUNJIANG EAST ROAD CHANGSHU CITY, 100 JIANGSHU 215533 CHINA
TOP 30 LARGEST UNSECURED CREDITOR	CHINA NATIONAL ARTS & CRAFTS	ATTN: KATHY CHEN, CHIEF EXECUTIVE OFFICER NO 37 4F 199 LANE YONG FENG ROAD 199 LANE NINGBO, 130 ZHEJIANG 315010 CHINA
COUNSEL TO THE PREPETITION FILO AGENT, 1903P LOAN AGENT, LLC, 1903 PARTNERS, LLC	CHOATE HALL & STEWART LLP	ATTN: JOHN F. VENTOLA, JONATHAN D. MARSHALL, M. HAMPTON FOUSHÉE, ALEXANDRA THOMAS TWO INTERNATIONAL PLACE BOSTON MA 02110
TOP 30 LARGEST UNSECURED CREDITOR	DESIGN GROUP AMERICAS	ATTN: ERIK SJOGREN, CHIEF EXECUTIVE OFFICER 5555 GLENRIDGE CONNECTOR SUITE 300 ATLANTA GA 30342

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DESCRIPTION	NAME	ADDRESS
TOP 30 LARGEST UNSECURED CREDITOR	DESIGNS FOR ALL SEASONS LTD	ATTN: TIM TOMPKINS, CHIEF EXECUTIVE OFFICER 41 MAN YUE STREET FLAT B 5F KAISER ESTATE PHASE 1 HUNG HOM, KOWLOON HONG KONG
TOP 30 LARGEST UNSECURED CREDITOR	FABRIC TRADITIONS	ATTN: ELIZABETH TOWEY, CHIEF EXECUTIVE OFFICER AND PRESIDENT 519 EIGHTH AVENUE, 19TH FL NEW YORK NY 10018
TOP 30 LARGEST UNSECURED CREDITOR	FAIRFIELD PROCESSING	ATTN: JORDAN YOUNG, PRESIDENT 6432 PRESCOTT AVE SAINT LOUIS MO 63147-2815
TOP 30 LARGEST UNSECURED CREDITOR	FEDERAL EXPRESS CORPORATION	ATTN: MARK ALLEN, EXECUTIVE VICE PRESIDENT AND GENERAL COUNSEL 942 SOUTH SHADY GROVE ROAD MEMPHIS TN 38120
TOP 30 LARGEST UNSECURED CREDITOR	GANGA ACROWOOLS LIMITED	ATTN: AMIT THAPAR, PRESIDENT CORPORATE OFFICE 249, INDUSTRIAL AREA A, LUDHIANA-3 (PB), PUNJAB 141003 INDIA
COUNSEL TO THE PREPETITION LOAN LENDER AD HOC GROUP, THE AD HOC TERM LOAN GROUP	GIBSON, DUNN & CRUTCHER LLP	ATTN: SCOTT J. GREENBERG, JOSHUA BRODY, MATTHEW J. WILLIAMS, C. LEE WILSON, KEVIN LIANG 200 PARK AVENUE NEW YORK NY 10166-0193
TOP 30 LARGEST UNSECURED CREDITOR	GILDAN USA INC	ATTN: COREY WACHTEL 1980 CLEMENTS FERRY ROAD CHARLESTON SC 29492

Exhibit A

Core/2002 Service List
 Served via First Class Mail

DESCRIPTION	NAME	ADDRESS
GUAM ATTORNEY GENERAL	GUAM ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 590 S. MARINE CORPS DRIVE SUITE 902 TAMUNING GU 96913
TOP 30 LARGEST UNSECURED CREDITOR, COMMITTEE OF UNSECURED CREDITORS	GWEN STUDIOS	ATTN: CAREY EDWARDS, CHIEF EXECUTIVE OFFICER 1377 BROADCLOTH STREET, STE 202 FORT MILL SC 29715-4509
TOP 30 LARGEST UNSECURED CREDITOR	H&H ASIA LTD	ATTN: LORRAINE MABERRY, SENIOR VICE PRESIDENT 27F NO 4013 SHENNAN ROAD SHENZHEN 518026 CHINA
TOP 30 LARGEST UNSECURED CREDITOR	HONGKONG SIMPLE ELEMENT GLOBAL LIMITED	ATTN: SUMMER XIA, DIRECTOR OF SALES 3-4F, NO.1 BUILDING NO. 1498 JIANGNAN ROAD NINGBO CHINA
TOP 30 LARGEST UNSECURED CREDITOR	HTL LIMITED	ATTN: SIMON CASTLEY, OWNER 12/F, D. J. BUILDING 173 HOI BUN ROAD KWUN TONG, KOWLOON HONG KONG
IRS INSOLVENCY SECTION	INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATION 1111 PENNSYLVANIA AVE NW WASHINGTON DC 20004-2541
IRS INSOLVENCY SECTION	INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATION P.O. BOX 7346 PHILADELPHIA PA 19101-7346

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DESCRIPTION	NAME	ADDRESS
TOP 30 LARGEST UNSECURED CREDITOR	JONES LANG LASALLE AMERICAS INC	ATTN: DAVID HITCHENS, GENERAL COUNSEL 200 EAST RANDOLPH DRIVE CHICAGO IL 60601
COUNSEL TO GORDON BROTHERS RETAIL PARTNERS, LLC	KATTEN MUCHIN ROSENMAN LLP	ATTN: STEVEN J. REISMAN, CINDI M. GIGLIO, GRACE A. THOMPSON 50 ROCKEFELLER PLAZA NEW YORK NY 10020-1605
TOP 30 LARGEST UNSECURED CREDITOR	LOW TECH TOY CLUB LLC	ATTN: ADRIAN ZHANG, MANAGER 411 EMISSARY DR. #108 CARY NC 27519
COUNSEL TO BANK OF AMERICA, N.A., AS PREPETITION ABL AGENT	MORGAN, LEWIS & BOCKIUS LLP	ATTN: MARJORIE CRIDER, CHRISTOPHER L. CARTER ONE FEDERAL STREET BOSTON MA 02110-1726
NATIONAL ASSOCIATION OF ATTORNEYS GENERAL	NATIONAL ASSOCIATION OF ATTORNEYS GENERAL	ATTN: KAREN CORDRY 1850 M ST., NW 12TH FLOOR WASHINGTON DC 20036
TOP 30 LARGEST UNSECURED CREDITOR	NINGBO WINLEAD ORNAMENT CO LTD	ATTN: BONNIE ZENG, DIRECTOR OF SALES SCIENCE AND TECHNOLOGY PLAZA 10/F 4TH BUILDING NINGBO 315000 CHINA
UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE	OFFICE OF THE UNITED STATES TRUSTEE	ATTN: MALCOLM M. BATES US DEPARTMENT OF JUSTICE 844 KING STREET, SUITE 2207 WILMINGTON DE 19801

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TOP 30 LARGEST UNSECURED CREDITOR	ORIENTAL CRAFT IND CO LTD	ATTN: RICKY CHEUNG, CHIEF EXECUTIVE OFFICER RM B2, 5F SING MEI INDUSTRIAL BUILD 27-29 KWAI WING ROAD KWAI CHUNG, HONG KONG HONG KONG
TOP 30 LARGEST UNSECURED CREDITOR	ORMO ITHALAT VE İHRACAT AS	ATTN: GIRAY OCALGIRAY, CHIEF EXECUTIVE OFFICER KAGITHANE OFISPARK, MERKEZ MAHALLES FAITH CAD. GOLYOLU HARMANSAZI MEVKİT ORHANGAZI 16800 TURKEY
TOP 30 LARGEST UNSECURED CREDITOR	OTTLITE TECHNOLOGIES, INC.	ATTN: JOHN SHEPPARD, CHIEF EXECUTIVE OFFICER 1715 N WESTSHORE BLVD SUITE 950 TAMPA FL 33607
PUERTO RICO ATTORNEY GENERAL	PUERTO RICO ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT PO BOX 9020192 SAN JUAN PR 00902-0192
TOP 30 LARGEST UNSECURED CREDITOR	R.M. PALMER COMPANY LLC	ATTN: RICHARD PALMER, CHIEF EXECUTIVE OFFICER 1800 ELMWOOD AVENUE BUFFALO NY 14207
COUNSEL TO BANK OF AMERICA, N.A., AS PREPETITION ABL AGENT	REED SMITH LLP	ATTN: KURT F. GWYNNE, JASON D. ANGELO 1201 NORTH MARKET STREET SUITE 1500 WILMINGTON DE 19801
SECURITIES AND EXCHANGE COMMISSION - REGIONAL OFFICE	SECURITIES & EXCHANGE COMMISSION - NY OFFICE	ATTN: BANKRUPTCY DEPARTMENT BROOKFIELD PLACE 200 VESEY STREET, STE 400 NEW YORK NY 10281-1022

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DESCRIPTION	NAME	ADDRESS
SECURITIES AND EXCHANGE COMMISSION - REGIONAL OFFICE	SECURITIES & EXCHANGE COMMISSION - PHILADELPHIA OFFICE	ATTN: BANKRUPTCY DEPARTMENT ONE PENN CENTER 1617 JFK BLVD, STE 520 PHILADELPHIA PA 19103
SECURITIES AND EXCHANGE COMMISSION - HEADQUARTERS	SECURITIES AND EXCHANGE COMMISSION	ATTN: SECRETARY OF THE TREASURY 100 F. STREET NE WASHINGTON DC 20549
TOP 30 LARGEST UNSECURED CREDITOR	SPRINGS CREATIVE PRODUCTS GROUP	ATTN: DERICK CLOSE, CHIEF EXECUTIVE OFFICER 300 CHATHAM AVENUE SUITE 100 ROCK HILL SC 29730
STATE OF ALABAMA ATTORNEY GENERAL	STATE OF ALABAMA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 501 WASHINGTON AVE. P.O. BOX 300152 MONTGOMERY AL 36130-0152
STATE OF ALASKA ATTORNEY GENERAL	STATE OF ALASKA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 1031 W. 4TH AVENUE SUITE 200 ANCHORAGE AK 99501-1994
STATE OF ARIZONA ATTORNEY GENERAL	STATE OF ARIZONA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 2005 N CENTRAL AVE PHOENIX AZ 85004-2926
STATE OF ARKANSAS ATTORNEY GENERAL	STATE OF ARKANSAS ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 323 CENTER ST. SUITE 200 LITTLE ROCK AR 72201-2610

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DESCRIPTION	NAME	ADDRESS
STATE OF CALIFORNIA ATTORNEY GENERAL	STATE OF CALIFORNIA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 1300 "I" STREET SACRAMENTO CA 95814-2919
STATE OF COLORADO ATTORNEY GENERAL	STATE OF COLORADO ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT RALPH L. CARR COLORADO JUDICIAL CENTER 1300 BROADWAY, 10TH FLOOR DENVER CO 80203
STATE OF CONNECTICUT ATTORNEY GENERAL	STATE OF CONNECTICUT ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 165 CAPITOL AVENUE HARTFORD CT 06106
STATE OF DELAWARE ATTORNEY GENERAL	STATE OF DELAWARE ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT CARVEL STATE OFFICE BLDG. 820 N. FRENCH ST. WILMINGTON DE 19801
STATE OF FLORIDA ATTORNEY GENERAL	STATE OF FLORIDA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT THE CAPITOL, PL 01 TALLAHASSEE FL 32399-1050
STATE OF GEORGIA ATTORNEY GENERAL	STATE OF GEORGIA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 40 CAPITAL SQUARE, SW ATLANTA GA 30334-1300
STATE OF HAWAII ATTORNEY GENERAL	STATE OF HAWAII ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 425 QUEEN ST HONOLULU HI 96813

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DESCRIPTION	NAME	ADDRESS
STATE OF IDAHO ATTORNEY GENERAL	STATE OF IDAHO ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 700 W. JEFFERSON STREET, SUITE 210 P.O. BOX 83720 BOISE ID 83720-1000
STATE OF ILLINOIS ATTORNEY GENERAL	STATE OF ILLINOIS ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT JAMES R. THOMPSON CTR. 100 W. RANDOLPH ST. CHICAGO IL 60601
STATE OF INDIANA ATTORNEY GENERAL	STATE OF INDIANA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 302 W. WASHINGTON ST. 5TH FLOOR INDIANAPOLIS IN 46204
STATE OF INDIANA ATTORNEY GENERAL	STATE OF INDIANA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT INDIANA GOVERNMENT CENTER SOUTH 302 W. WASHINGTON ST., 5TH FLOOR INDIANAPOLIS IN 46204
STATE OF IOWA ATTORNEY GENERAL	STATE OF IOWA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT HOOVER STATE OFFICE BLDG. 1305 E. WALNUT STREET DES MOINES IA 50319
STATE OF KANSAS ATTORNEY GENERAL	STATE OF KANSAS ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 120 SW 10TH AVE., 2ND FLOOR TOPEKA KS 66612-1597
STATE OF KENTUCKY ATTORNEY GENERAL	STATE OF KENTUCKY ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 700 CAPITOL AVENUE, SUITE 118 FRANKFORT KY 40601-3449

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STATE OF LOUISIANA ATTORNEY GENERAL	STATE OF LOUISIANA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 1885 NORTH THIRD STREET P.O. BOX 94095 BATON ROUGE LA 70804-4095
STATE OF MAINE ATTORNEY GENERAL	STATE OF MAINE ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT STATE HOUSE STATION 6 AUGUSTA ME 04333-0000
STATE OF MARYLAND ATTORNEY GENERAL	STATE OF MARYLAND ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 200 ST. PAUL PLACE BALTIMORE MD 21202-2202
STATE OF MASSACHUSETTS ATTORNEY GENERAL	STATE OF MASSACHUSETTS ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT ONE ASHBURTON PLACE BOSTON MA 02108-1698
STATE OF MICHIGAN ATTORNEY GENERAL	STATE OF MICHIGAN ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT G. MENNEN WILLIAMS BUILDING, 7TH FLOOR 525 W. OTTAWA ST., P.O. BOX 30212 LANSING MI 48909-0212
STATE OF MINNESOTA ATTORNEY GENERAL	STATE OF MINNESOTA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT SUITE 102. STATE CAPITAL 75 DR. MARTIN LUTHER KING JR. BLVD. ST. PAUL MN 55155
STATE OF MISSISSIPPI ATTORNEY GENERAL	STATE OF MISSISSIPPI ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 550 HIGH STREET SUITE 1200 JACKSON MS 39201

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DESCRIPTION	NAME	ADDRESS
STATE OF MISSOURI ATTORNEY GENERAL	STATE OF MISSOURI ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT SUPREME COURT BUILDING 207 W. HIGH ST. JEFFERSON CITY MO 65101
STATE OF MONTANA ATTORNEY GENERAL	STATE OF MONTANA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT JUSTICE BLDG. 215 N. SANDERS HELENA MT 59620-1401
STATE OF NEBRASKA ATTORNEY GENERAL	STATE OF NEBRASKA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 2115 STATE CAPITOL P.O. BOX 98920 LINCOLN NE 68509-8920
STATE OF NEVADA ATTORNEY GENERAL	STATE OF NEVADA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT OLD SUPREME CT. BLDG. 100 N. CARSON ST. CARSON CITY NV 89701
STATE OF NEW HAMPSHIRE ATTORNEY GENERAL	STATE OF NEW HAMPSHIRE ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 1 GRANITE PLACE SOUTH CONCORD NH 03301
STATE OF NEW JERSEY ATTORNEY GENERAL	STATE OF NEW JERSEY ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT RJ HUGHES JUSTICE COMPLEX 25 MARKET STREET TRENTON NJ 08625-0080
STATE OF NEW MEXICO ATTORNEY GENERAL	STATE OF NEW MEXICO ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT P.O. DRAWER 1508 SANTA FE NM 87504-1508

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DESCRIPTION	NAME	ADDRESS
STATE OF NEW YORK ATTORNEY GENERAL	STATE OF NEW YORK ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT DEPT. OF LAW THE CAPITOL, 2ND FLOOR ALBANY NY 12224-0341
STATE OF NORTH CAROLINA ATTORNEY GENERAL	STATE OF NORTH CAROLINA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT DEPT. OF JUSTICE P.O. BOX 629 RALEIGH NC 27602-0629
STATE OF NORTH DAKOTA ATTORNEY GENERAL	STATE OF NORTH DAKOTA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT STATE CAPITOL 600 E BOULEVARD AVE DEPT 125 BISMARCK ND 58505-0040
STATE OF OHIO ATTORNEY GENERAL	STATE OF OHIO ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT STATE OFFICE TOWER 30 E. BROAD ST., 14TH FLOOR COLUMBUS OH 43266-0410
STATE OF OKLAHOMA ATTORNEY GENERAL	STATE OF OKLAHOMA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 313 NE 21ST STREET OKLAHOMA CITY OK 73105
STATE OF OREGON ATTORNEY GENERAL	STATE OF OREGON ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT JUSTICE BLDG. 1162 COURT STREET NE SALEM OR 97301

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DESCRIPTION	NAME	ADDRESS
STATE OF PENNSYLVANIA ATTORNEY GENERAL	STATE OF PENNSYLVANIA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT STRAWBERRY SQUARE 16TH FLOOR HARRISBURG PA 17120
STATE OF RHODE ISLAND ATTORNEY GENERAL	STATE OF RHODE ISLAND ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 150 SOUTH MAIN STREET PROVIDENCE RI 02903-0000
STATE OF SOUTH CAROLINA ATTORNEY GENERAL	STATE OF SOUTH CAROLINA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT REMBERT C. DENNIS OFFICE BLDG. P.O. BOX 11549 COLUMBIA SC 29211-1549
STATE OF SOUTH DAKOTA ATTORNEY GENERAL	STATE OF SOUTH DAKOTA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 1302 EAST HIGHWAY 14 SUITE 1 PIERRE SD 57501-8501
STATE OF TENNESSEE ATTORNEY GENERAL	STATE OF TENNESSEE ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 425 5TH AVENUE NORTH NASHVILLE TN 37243
STATE OF TEXAS ATTORNEY GENERAL	STATE OF TEXAS ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT CAPITOL STATION P.O. BOX 12548 AUSTIN TX 78711-2548
STATE OF UTAH ATTORNEY GENERAL	STATE OF UTAH ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT STATE CAPITOL, ROOM 236 SALT LAKE CITY UT 84114-0810

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DESCRIPTION	NAME	ADDRESS
STATE OF VERMONT ATTORNEY GENERAL	STATE OF VERMONT ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 109 STATE ST. MONTPELIER VT 05609-1001
STATE OF VIRGINIA ATTORNEY GENERAL	STATE OF VIRGINIA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 202 NORTH NINTH STREET RICHMOND VA 23219
STATE OF WASHINGTON ATTORNEY GENERAL	STATE OF WASHINGTON ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 1125 WASHINGTON ST. SE P.O. BOX 40100 OLYMPIA WA 98504-0100
STATE OF WEST VIRGINIA ATTORNEY GENERAL	STATE OF WEST VIRGINIA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT STATE CAPITOL 1900 KANAWHA BLVD., E. CHARLESTON WV 25305
STATE OF WISCONSIN ATTORNEY GENERAL	STATE OF WISCONSIN ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT WISCONSIN DEPARTMENT OF JUSTICE STATE CAPITOL, ROOM 114 EAST, P. O. BOX 7857 MADISON WI 53707-7857
STATE OF WYOMING ATTORNEY GENERAL	STATE OF WYOMING ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 123 CAPITOL BUILDING 200 W. 24TH STREET CHEYENNE WY 82002
TOP 30 LARGEST UNSECURED CREDITOR	STEELWORKERS PENSION TRUST	ATTN: WITHDRAWAL LIABILITY DEPARTMENT 7 NESHAMINY INTERPLEX DR. BENSALEM PA 19020

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DESCRIPTION	NAME	ADDRESS
TOP 30 LARGEST UNSECURED CREDITOR, COMMITTEE OF UNSECURED CREDITORS	SUNYIN (HK) HOLDING LIMITED	ATTN: CHEN FENG, PRESIDENT, BRANDON GRETHER UNIT A 25/F ONE ISLAND SOUTH 2 HEUNG YIP ROAD WONG CHUK HANH K, HONG KONG 999077 HONG KONG
TOP 30 LARGEST UNSECURED CREDITOR	SVP SEWING BRANDS LLC	ATTN: JASON FORCIER, CHIEF EXECUTIVE OFFICER 1714 HEIL QUAKER BLVD SUITE 130 LA VERGNE TN 37086
UNITED STATES DEPARTMENT OF JUSTICE	UNITED STATES DEPARTMENT OF JUSTICE	ATTN: BANKRUPTCY DEPT 955 PENNSLYVANIA AVENUE, NW WASHINGTON DC 20530-0001
UNITED STATES OF AMERICA ATTORNEY GENERAL	UNITED STATES OF AMERICA ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT US DEPT OF JUSTICE 950 PENNSYLVANIA AVE NW WASHINGTON DC 20530-0001
US ATTORNEY FOR THE DISTRICT OF DELAWARE	US ATTORNEY FOR DELAWARE	ATTN: DAVID C. WEISS 1313 N MARKET STREET P.O. BOX 2046 WILMINGTON DE 19801
TOP 30 LARGEST UNSECURED CREDITOR	VIITION (ASIA) LIMITED	ATTN: PEIYUAN WANG, GENERAL MANAGER FLAT/RM D03, BLK A, 12/F 19-25 SHAN MEI ST SHA TIN, NT NEW TERRITORIES 999077 HONG KONG
WASHINGTON DC ATTORNEY GENERAL	WASHINGTON DC ATTORNEY GENERAL	ATTN: BANKRUPTCY DEPT 400 6TH ST., NW. WASHINGTON DC 20001

Exhibit B

Exhibit B

Banks Service List

Served via First Class Mail

Name	Address1	Address2	Address3	City	State	PostalCode
BANK OF AMERICA	ACCOUNT ANALYSIS	FILE #719880/PO BOX 61000		SAN FRANCISCO	CA	94161
BANK OF AMERICA	BRANCH SUPPORT CENTER #1558	PO BOX 1540		RANCHO CORDOVA	CA	95741-1540
BANK OF AMERICA N A	ACCOUNT ANALYSIS	PO BOX 550588		TAMPA	FL	33655
BANK OF AMERICA NA	ACCOUNT ANALYSIS	PO BOX 841935		DALLAS	TX	75284-1935
HEARTLAND BANK	ATTN: MICHELE D. KING	401 N HERSHEY ROAD		BLOOMINGTON	IL	61704
HEARTLAND BANK AND TRUST COMPANY	401 N. HERSHEY ROAD	P.O. BOX 67		BLOOMINGTON	IL	61702-0067
JP MORGAN	270 PARK AVENUE			NEW YORK	NY	10017
KEY BANK	127 PUBLIC SQUARE 14TH FLOOR			CLEVELAND	OH	44114
KEY BANK	3857 DARROW RD			STOW	OH	44224
KEY BANK	ALISA RENCK	301 EAST FOURTH STREET	SUITE 2900	CINCINNATI	OH	45202
KEY BANK	COMMERCIAL SUPPT SVCS	66 SOUTH PEARL ST		ALBANY	NY	12207
KEY BANK NATIONAL ASSOCIATION	127 PUBLIC SQUARE			CLEVELAND	OH	44101
KEY BANK NATIONAL ASSOCIATION	2025 ONTARIO AVE	OH-01-00-0409		CLEVELAND	OH	44115
KEY BANK OF NY	NY-31-17-0206	17 CORP WOODS BLVD		ALBANY	NY	12211
KEY BANK OF WASHINGTON	C/O ACCOUNT ANALYSIS	PO BOX 11500 WA-31-05-0241		TACOMA	WA	98411-5500
NEVADA TREASURY UNCLAIMED PROPERTY	1 STATE OF NEVADA WAY, 4TH FLOOR			LAS VEGAS	NV	89119
PNC	NANCY CONCITIS	TWO TOWER CENTER BOULEVARD	J3-JTTC-17-6	EAST BRUNSWICK	NJ	08816
REGIONS BANK	GINNY RABBITT	211 NORTH PENNSYLVANIA ST.	SUITE 802	INDIANAPOLIS	IN	46204
REGIONS BANK	PO BOX 387			MEMPHIS	TN	38147
TREASURY DEPT, STATE OF TENNESSEE	UNCLAIMED PROPERTY DIVISION	ANDREW JACKSON STATE BLDG 15TH FL		NASHVILLE	TN	37243
U.S. BANK NATIONAL ASSOCIATION	CORPORATE TRUST SERVICES	CM-9690 PO BOX 70870		ST PAUL	MN	55170
US BANK	101 S CAPITOL SUITE 203			BOISE	ID	83702
US BANK	601 SECOND AVENUE SOUTH			MINNEAPOLIS	MN	55402
US BANK ACCOUNT ANALYSIS	TREASURY MANAGEMENT SERVICES	CM/9581		ST PAUL	MN	55170
WELLS FARGO	420 MONTGOMERY STREET			SAN FRANCISCO	CA	94104

Exhibit C

Exhibit C

Bidders Service List
Served via First Class Mail

Name	Address1	Address2	City	State	PostalCode
GORDON BROTHERS RETAIL PARTNERS LLC	101 HUNTINGTON AVE, 11TH FL.		BOSTON	MA	02199
KATTEN MUCHIN ROSENMAN LLP	ATTN: STEVEN J. REISMAN AND CINDI M. GIGLIO	50 ROCKEFELLER PLAZA	NEW YORK	NY	10020